IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 28TH MARCH 2007 / 7TH CHAITHRA 1929

WP(C).No. 10552 of 2007(F)

PETITIONER:

M/S.TRICHUR TOWERS HOTELS PVT.LTD.,
T.B.ROAD, THRISSUR DISTRICT,
REPRESENTED BY ITS CHAIRMAN K.V.JACOB.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SRI.MAHESH V.MENON

RESPONDENTS:
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1. **THE SALES TAX OFFICER,**
   IV TH CIRCLE, THRISSUR.

2. **THE DEPUTY COMMISSIONER OF COMMERCIAL**
   TAXES (APPEALS), DEPARTMENT OF COMMERCIAL TAXES,
   THRISSUR.

3. **THE DEPUTY COMMISSIONER OF COMMERCIAL**
   TAXES, THRISSUR.

4. **THE INSPECTING ASSISTANT COMMISSIONER**
   OF COMMERCIAL TAXES, THRISSUR.

BY SR.GOVT.PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC.NO.10552/2007 F

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1; COPY OF THE ASSESSMENT ORDER FOR 02-03 ISSUED BY THE 1ST RESPONDENT DATED 30/12/2006.

EXT.P2: COPY OF THE APPEAL FILED BEFORE THE SECOND RESPONDENT DATED 27/01/2007.

EXT.P3: COPY OF STAY APPLICATION FILED BEFORE THE 2ND RESPONDENT DATED 27/01/2007.

EXT.P4: COPY OF THE REVISION PETITION FILED BEFORE THE 3RD RESPONDENT DATED 27/01/2007.

EXT.P5: COPY OF THE STAY PETITION BEFORE THE 3RD RESPONDENT DATED 27/01/2007.

EXT.P6: COPY OF THE ORDER IN STA.364/07 ISSUED BY THE SECOND RESPONDENT DATED 13/03/2007.

EXT.P7: COPY OF THE ORDER IN STRP 9/07 ISSUED BY THE THIRD RESPONDENT DATED 07/03/2007.

EXT.P8: COPY OF THE DEMAND NOTICE ISSUED BY THE FOURTH RESPONDENT DATED 17/02/2007.

/TRUE COPY/

KSS

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 10552 OF 2007-F

JUDGMENT

The petitioner challenges Exts.P6 and P7 interim orders passed by the 2nd respondent and 3rd respondent respectively. It points out that there is duplication of certain additions made to the turnover and if the said duplication is excluded from consideration, the tax liability will come down considerably.

2. I heard the learned Government Pleader for the respondents also. Having regard to the submissions made, if the contention of the petitioner is taken to be true, even then the balance tax may come to about Rs.25 lakhs, including interest. In view of the above position, the petitioner may pay Rs.10 lakhs before 31.3.2007 and Rs.15 lakhs before 30.4.2007. In that event it shall be treated that the direction in Exts.P6 and P7 is satisfied.

The Writ Petition is disposed of as above.

28th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/